



CITY OF ST. LOUIS

**St. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)
WORKFORCE INVESTMENT ACT (WIA)**

**ST. CHARLES COMMUNITY COLLEGE
CONTRACT #409-13
CFDA #17.269**

FISCAL MONITORING REVIEW

JULY 1, 2012 THROUGH JUNE 30, 2013

PROJECT #2013-SLATE 07

DATE ISSUED: SEPTEMBER 05, 2013

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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FILE COPY

September 5, 2013

Amanda Sizemore, Director
Workforce Development
St. Charles Community College
4601 Mid Rivers Mall Dr.
Cottleville, MO 63376

RE: Workforce Investment Act (WIA) (Project# 2013-SLATE07)

Dear Ms. Sizemore:

Enclosed is a report of the fiscal monitoring review of the St. Charles Community College, a not-for-profit organization, WIA Program, for the period July 1, 2012, through June 30, 2013. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of St. Charles Community College. Fieldwork was completed on August 23, 2013.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Agency on Training and Employment (SLATE) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,


Dr. Kenneth M. Stone, CPA, CGMA
Internal Audit Executive

Enclosure

cc: Michael Holmes, Executive Director, SLATE
Kim Neske, Fiscal Manager, SLATE
Lisa Scott, Office Supervisor, St. Charles Community College

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INTRODUCTION

Background

Contract Name: St. Charles Community College

Contract Number: 409-13

Contract Period: July 1, 2012 through June 30, 2013

CFDA Number: 17.269

Contract Amount: \$381,624.57. Approved contract modification reduced the compensation to \$288,293.86

This contract provided Workforce Investment Act (WIA) funds through the St. Louis Agency on Training and Employment (SLATE) to St. Charles Community College (Agency) to promote training in specialized careers path such as Healthcare (Allied Health), IT Land Surveying and Mapping Technology, and Direct Care/ Nursing.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state, and local SLATE requirements for the period July 1, 2012 through June 30, 2013 and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by SLATE. Evidence was tested supporting the reports the Agency submitted to SLATE and other procedures were performed as considered necessary. Fieldwork was completed on August 23, 2013.

Exit Conference

The Agency was offered the opportunity for an exit conference on August 26, 2013, but the agency declined.

SUMMARY OF OBSERVATIONS

Conclusion

There was no evidence to suggest that the Agency did not fully comply with the federal, state, local SLATE requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2012-SLATE 02 issued June 4, 2012, noted no observations

A-133 Status

The Agency expended \$500,000 or more in federal funds in its fiscal year ended June 30, 2012; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated October 1, 2012 and the auditors rendered an unqualified opinion on both the general purpose financial statements and the federal awards. There were no material weakness identified in the financial statements and the federal awards. There were no significant deficiencies identified in the financial statements or the federal awards. There were no findings required to be reported in accordance with Section 510(a) of OMB Circular A-133.

The Agency was qualified as a low-risk auditee under Section 530 of OMB Circular A-133

Summary of Current Observations

There were no current observations